

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 3: Property Taxes***<sup>1</sup>

### **ARTICLE 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED PROPERTY AND PRIVATE RAILROAD CARS**

#### **Subarticle 3: Contents of Petitions and Filing Deadlines**

##### **5323.2. FILING REQUIREMENTS AND PROCEDURES FOR CONTESTING PRIVATE RAILROAD CAR JEOPARDY ASSESSMENTS.**

The contesting of Private Railroad Car Tax jeopardy assessments is governed by the procedures set forth in chapter 2, article 2C of this division, except that if any of those procedures is inconsistent with Revenue and Taxation Code section 11351 et seq., the Revenue and Taxation Code sections control.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.

Reference: Revenue and Taxation Code sections 11351, 11352, 11353, 11354.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

---

<sup>1</sup> Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).